Previous references.
B. Nov 11 Sls 3-4 SR 24-11
B. Aug 04 Sls 1 & 2 SR 94-04
Bypoke Stamps Regulation II-1900

1901.

(Sep Rev.)

File No. 143-11

Serial Nos. 1-2

Later references.
7 July 12 Sls 9 & 10 SR 24-11.
S.R. 57-1558 13 & 17, B. 7 Aug 1916.

26 P

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2

Part B. for June 1912

SUBJECT.

Renewal of sanctions of stamp refunds given by Deputy Commissioners.

From the Comptroller to Govt. No 4308/684 dy 25.1.11.
Referring to G.O. no H2254-SR 24-11-4 dy 21.11.11 laying down a rule on the subject states that Act 5 of the C.A.C. does not apply and invites attention to G.O. no H 1200-94-04 dy 29.8.04 according to which the authority who originally accorded sanction to the refund is competent to renew it and solicits further orders of Govt in these circumstances

2. To the Comptroller by Commrs of Districts
G. R. S. 38 No H 5539-47 dy 24.6.1912.
States that in cases of the kind in question it is desirable that the officer competent to sanction the refund should himself renew the sanction

GENERAL AND REVENUE SECRETARIAT.

(S.R.)

NOTES

File No. 143-11

FILE HEADING.

Renewal of Sanctions of Stamp refunds given by Deputy Commissioners.

From

The Comptroller to Government.

No. 4308/684 Dated 25.1.11 Received 27.1.11

Diary No. 2553	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

N Referring to G.O. no. 7L2254-S.R 24-11-4 of 21-11-11, laying down a rule on the subject, states that Art 5 of the C.A.C does not apply and invites attention to G.O. no. 7L1200-94-04 of 22-8-04 according to which the authority who originally accorded sanction to the refund is competent to renew it, and solicits further orders of Govt in these circumstances.

NOTES AND ORDERS.

N (1) The Govt order of 21st Novr 1911 lays down that sanctions given by the Deputy Comrs for the refund of the value of stamps do not require renewal by Government, but may be given effect to, subject to the provision contained in Art 5 of the Civil Account Code.

NOTES—First Sheet.

GPB—30,000—12-811

G. R. S. 12]
General and Revenue Secretariat.

S.R. File No. 143 of 1911

Serial No.

(2) In the letter under disposal, the Comptroller explains that there is no occasion to apply the provision contained in Art 5 of the Account code to such cases. He also invites attention to G.O. no. Fe 1200-Gen Fin 94-04 dt 29.8.04, under which the sanction accorded by a Dept Cant can be revived by the same authority, and solicits further orders in the matter.

Q

Submitted for orders.

ASR
121
30.1.12

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

File No. 443 of 1914

Serial No.

(3) As pointed out by the Comptroller, art. 5 of the C.A.C. does not apply here. The order in Question will therefore have to be modified.

(4) The Comptroller also points out that the authority competent to sanction a refund is also competent to renew the sanction. This is true. But the Comptroller goes further and contends that the renewed sanction operates as the authority for payment. While this view may be accepted, it may be pointed out that there is nothing to prevent a renewal of sanction from being treated differently from an authority for payment.

(5) The result seems to be

(1) That requests for renewal of sanction of refunds need not come up to Govt. but may be granted by the authorities granting the original sanction.

(2) That in no case need ~~the Govt.~~ ~~the~~ the Govt. authorise payment. That being done by the D.C., or the Comptroller

RR
26/3/12

NOTE — Contn. sheet.

GPB—50,000—12-8-10

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General and Revenue Secretariat.

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Serial No.

(6) To examine in favour of opinion on the observations made by the Comptroller & particularly with reference to the note of the Finl. Asst. Secy. on page 2 of the notes in file no 10-10 of 1911.

28. 3. 12

(7) Please promptly plead in the same proceedings H 2254-63 & 21-11-11
H 2254-63 & 24-11-4

24. 4. 12

(8) In inspection file 24 of 11 I have discussed the question at length. There is no doubt that sanction of competent authority is necessary subject to provisions of Art 5 C.A.C. and that Art 293 C.A.C. has no application. In inspection file 10-10 I noted that sanction to having been operated upon for a year fresh sanction was necessary. These two are not inconsistent. When a claim which is produced for payt. from year to year under Art 5 C.A.C. ~~[illegible]~~ it can be paid only after the Comptroller's sanction and after the other competent authority has found reason to the sanction then even the Comptroller's sanction would be unnecessary. But it is a claim against Art 5 C.A.C. Applies. Clause (b) & (c) of this article however have no application as they refer to salaries & allows

NOTE—Contn. sheet.

G. R. S. 12]
General and Revenue Secretariat.

SPR File No. 143 of 1911

Serial No.

In the case of the Government has not renewed the sanction after claim was made more than a year old I hold that fresh sanction is necessary. The sanction should be that of a competent authority given the first necessary

(9) MS comes into operation when the Government does not renew the sanction. If it does, MS as stated by the Comptroller will have no application at all.

(sd. M. S.) 3.4.11

(10) Ruled for orders.

Case so ordered.
3/4/11

(11) One or two points ~~[illegible]~~ ~~[illegible]~~ about which there is no dispute may be mentioned here. So that the points for orders may be made clear.

N. (1) ~~So~~ The period of "two years" mentioned in the G.O. of 21st Nov. 1911 is an error as the case does not fall under clause (1) of Art 57 of the C. A. C. [The Clerk put it down carelessly in the draft and I repeat 2 failed to notice it]. This has to be amended now.

P (2) So far as the Stamp Reg. and the rules go, no fresh sanction of any kind is necessary before the order for refund can take effect. So that the question raised has to be decided

NOTE— Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat.

S-R File No. 143 of 1911

Serial No.

Solely with refce to the provisions of the C.A.C.

(3) It seems to be agreed that Art 293 of the C.A.C. does not apply to this case as that article contemplates only orders for payment made by Govt. Here it is the ~~or~~ Deputy Commr that has made the order.

(12) The question therefore resolves itself into whether under Clause (b) of Art 5 of the C.A.C. the Comptroller's sanction is necessary before payment can be made on the order of refund. If I may be permitted to venture an opinion on the point I think this clause applies. If so only the Comptroller's sanction has to be obtained.

P

(13) But on the strength of an order passed ~~in 7 in no~~ on 29th August 1904 the Comptroller (Mr B. N. Krishnaiah) contends that there is no occasion for the application of clause (b) of Art 5, as each order of refund not acted on for a year should be renewed presumably by the authority that passed the original order of refund. In other words, even the necessity for the Comptroller's sanction required by Art 5 (b) of the C.A.C. can be obviated if the authority that makes the order in the first instance goes on

Q

NOTE—Contn.' sheet.

G. R. S. 12]

General and Revenue Secretariat.

SR File No. 143 of 1911

Serial No.

renewing it Each ~~time~~ time the Sanction lapses. If this is the Correct view financially ~~then~~ the Comptroller is ~~also~~ right and his view may be accepted.

(14) There will thus be two Courses open:- viz (1) to obtain the Sanction of the Comptroller under Art 5 (6)

Or

(2) to obtain a renewal from the authority that passed the order of payment

(15) Perhaps the financial Secretary may also be Consulted

23/4/12

1st C/. Please let me have the opinion of the Fl Secy also.

30/4/12

forwarded to the Financial Secretary for favour of opinion

B.S.

Secy

For Secy

Office - please flag the papers before filing

attended to
S.K-145
24/4/12

G/7.

Fl Secs 1028

30/4/12

For Branch B)

NOTE—Contn. sheet.

GPB—20,000—20-1-12

G. R. S. 12]

General and Revenue Secretariat. | File No. 143 of 1911

	Serial No.	
H mis 1028		Submitted

N-36 (Fin. 19) article 5-(c) Civil account Code 4/5 refers only to arrears of pay and allowances which are in abeyance for two years. ~~and claims to such~~ Such claims should not be investigated by the Accountant-General without Govt Sanction ~~xxx~~ article 5-(b) limits the power of a Treasury Officer to make payments. It refers to all kinds of claims (including the present claims of refund of stamp revenue).

Within ~~six months~~ twelve months after claim becoming due the T.O can pass it and beyond this period require the Accountant General's Sanction ~~of claims~~ to refund of stamp revenue becomes due when the Deputy Comr or other competent authority competent to do so, sanctions the refund ~~and~~ as he has got full power to renew the sanction (subject to any Dept. rules of limitation), every renewal of sanction is the starting point ~~for~~ counting the 12 months. ~~Dep~~ When a refund order is allowed to remain in abeyance for 12 months, all that is necessary to be done is for the D.C. to renew the sanction and the T.O can

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat.

File No. 143 of 1911

1028

Serial No.

height within 12 months from the date of such renewal. In such cases the Comp's Sanction under article 5(b) is unnecessary, ~~as the case falls~~ as the period from the due date is not 12 months.

~~Regarding~~ In such cases where the sanction has ~~not~~ lapsed under article 293, the Comp^r cannot sanction it under 5(b) as the limitation of 293 ~~is~~ applies not only to the Treasury officer but also to the Comp^r. So in these cases unless the D.C renews the sanction, the Comp^r has no authority to ~~pass~~ allow the payment under 5(b), and when the D.C. renews the sanction, the T.O can himself pay the claim, which becomes an ordinary one without Comp's sanction ~~to the period~~ under 5(b).

~~Thus in these cases, Comp's sanction under 5(b) is unnecessary, & cannot be~~ Thus in these cases the D.C's renewal of sanction is necessary and sufficient for payment at the Tre-

Ne 2/5

Hsec^y

Asst Secy to speak M 2/5 I agree with Asst Secy M 3/5/11

NOTE—Contn. sheet.

(10)

G. R. S. 12]

General and Revenue Secretariat.

8M File No. 143 of 1911

Serial No.

Submitted for orders

Secy 50
28/5/12

Please put up a draft following the Fl Secy's opinion. Early

Sd

3/5/12

Draft submitted

Secy 50 (Ln. 19)
15/5/12

[The draft put up is too meagre and does not explain the difficulty. Please amplify it on the lines of the Fl. Secy's note]

Come up in person if necessary

Sd
22/5/12

An amplified draft is submitted

Secy 50 (Ln. 19)
6/6/12

A revised draft is put up as personally instructed. This is in variance with the financial opinion.

Secy 50 (Ln. 19)
12/6/12

As it appears that the

NOTE—Contn. sheet.

(10)

G. R. S. 12]

General and Revenue Secretariat.

File No. 423 of 1911

Serial No.

1028

the Statement "In these cases the D.C's renewal of Sanction is necessary and sufficient" made at the end of the note on p. 9. was in conflict with the express provisions of Art 5(6) of the C.A.C. the file was taken to the Fin Secy personally who was of opin in that though theoretically ~~payment in~~ ~~lieu~~ the Comptroller can accord sanction in such cases under Art 5(6) of the C.A.C. it was desirable that the other alternative viz renewal of Sanction by the authority competent to sanction the refund should be the prescribed procedure to save needless correspondence and delay in the disposal of refund applications of the kind under refce.

A draft on these lines is now put up and forwarded to Branch II (Fin C) for favour of approval or remarks.

12/6/12 The draft is stated to be according to financial Secy's opinion.

Subd

Bt

But I think that in such cases the Comptr cannot authorise

12/6

NOTE—Contd. sheet.

(12

G. R. S. 12]

General and Revenue Secretariat.

File No. 443 of 1911

Serial No.

payment under article 5(b) which relates to authorising payment of claims which have accrued but have not been preferred. The limitation imposed by article 293 VII that a sanction not acted on within a year lapses, ties the hands of the Comp^r ~~as much as it ties~~ in the same way as it does that of the F.O. It applies to both equally. If a sanction has not been acted on in a year, the power to revive such sanction rests with the authority which accorded the original sanction and the Comp^r is not authorised by article 5(b) to revive such sanction. It is only when proper sanction has been accorded that a claim arises and until then there is no claim.

So I would still say that the D.C.'s ~~sanc~~ renewal is necessary & sufficient

Resp^y) Ke 13/6.

The draft as slightly modified may issue. The significance of the words "for any fresh charges" in Art 293 seems to have been overlooked. The article is not intended to be strictly applied to all cases of this kind. In any case it does not tie the A.G.'s hands under Art 5(b). CDC

13/6

NOTE—Contn. sheet.

For Secretary

GPB—20,000—20-1-12

(13 ~~15~~

G. R. S. 12]

General and Revenue Secretariat.

File No. 443 of 1911

Serial No.

Submitted for orders

See 50 (N.19)

14/6/12 Draft (which has been concurred in by the Fin Sec'y) may perhaps be appd

SD

17/6/12

1st C'y The draft with the slight correction I have made may issue.

Hon

19/6/12

23 20/6

I give the draft Committee appd by the Committee today SD

21/6/12

P.T.O.

NOTE—Contn. sheet.

GPB—20,000—20-1-12

G. R. S. 12]

General and Revenue Secretariat.

S.R. File No. 143 of 1911

Serial No. 2

To the Comptroller
Dy Com. of W.T.
No 7e 5539-47 dy 24.6.1912
States that in cases of the kind in question it is desirable that the Officer competent to sanction the refund should himself renew the sanction.

NOTE—Contd. sheet.

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No. 4308 / 684

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 25-1-1912

FROM M. N. Krishna Rao Esq, B.A.,
~~M. S. CHAKRAVARTI, Esq., M.A.,~~
F.R.A.S., etc.,
Offg: *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To

C. S. Balasundaram Iyer Esq., B.A.,
Offg: *Secretary to the Government of Mysore,*
General and Revenue *Departments.*

DIARY No. 2558
1911-1912
SECTION SR
FILE No. 143-11
SERIAL No. 1

With reference to Government Order No. Fl.2254-63/S.R.24-11-4 dated 21st November 1911 renewing, under clause (c) Article 5 of Civil Account Code, the sanction to the refund of the value of two stamp papers and observing that in the case of sanctions accorded in the first instance by Deputy Commissioners the renewal of such sanctions is necessary only when they have not been acted on for over two years, I have the honor to state that the rule contained in clause (c) of Article 5 of Civil Account Code applies only to salary claims against Government not discharged within two years of their becoming due and not to payments of other description like refunds of stamp revenue.

Extract P. proceeds

As regards the renewal of a sanction to the refund of the value of a stamp paper given by a Deputy Commissioner, attention is invited to Government Order No.Fl.1200/G.F.94-04 dated 29th August 1904 according to which the same authority is competent to renew the sanction. As every sanction not operated on for a year requires renewal under this order and as the renewed sanction will be treated as the authority for payment, there will be no occasion for the application of even clause (b) of Article 5 of Civil Account Code, which

Extract to P.

Rec.—Gl. 18]

.....Department.

191 2

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,
.....Dept.

Dated

Despatched 25 1-12

Received 4308

No. 684

Subject matter.

Requesting further orders of Government in the refund of the value of stamp paper

which as recently amended requires the sanction of this office only in regard to claims against Government not preferred within one year of their becoming due.

In the above circumstances the further orders of Government are requested in the matter.

I have the honor to be,

Sir,

Your most obedient servant,

Offg: Comptroller.

S.A.M.

(3

G.R.S. 281.

File No 443
Serial No. 112

Diary No. of letter replied to 2553

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.
(Sh)

the 19

Date of issue

Signed by

READ— G.O. No 7(2254-63 Sh 24-11-4 & 21/11/11 laying down that sanctions given by the Commr for the refund of the value of stamps do not require general by G.O. under art 29 of the C.A. Code, but may be given effect to, subject to the provision contained in art 5 of the said Code

~~ORDER THEREON.—No.~~

over.

SUBJECT.

GPB—10,000—29-9-10

2) Letter no 4308 - 684 & 25/4/12
from the Comptroller,
Mysore Govt, explaining
with reference to the above
order that art 57 of the
C.A. Code does not apply to
the cases of the kind.

Order letter no 7E 5539 - 47 & 24 June/12

On a further consideration of the case, Govt are of opinion that a claim to the refund of stamp revenue becomes due when the Ag. Comr or other competent authority sanctions the refund. In cases where the refund ~~order lapses on account of not having been acted on for a year or more~~ is not claimed within one year of either the sanction or order be renewed, by the Ag. Comr, who sanctioned

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

the refund in the first instance by ~~according~~ ~~sanction~~ order ~~or~~ in special circumstances may order ~~may be~~ ceded upon under the orders of the Comptroller obtained under art 5(b) of the C.A.C. In either case it will be a sufficient authority for the Treasury Officer to make payment but as the latter course entails correspondence and delay which cannot be avoided Govt. consider it desirable that in cases of lapses of this kind the Officer competent to sanction ~~competent to sanction~~ the refund should himself ~~the~~ grant the sanction ~~of refund~~.

2. This order supersedes that of 21/11/11 refd to in the preamble

21/6/12

GPB—10,000—22-2-11

To the Comptroller & Auditor General of India

Copy 20 21/6/12

Secy. to Govt. of India

Proceedings of the Government of His Highness the Maharaja of Mysore, Financial (Separate Revenue), dated 24th June 1912.

READ—

Government Order No. Fl. 2254-63—S. R. 24-11-4, dated the 21st November 1911, laying that sanctions given by Deputy Commissioners for the refund of the value of stamps do not require renewal by Government under Article 293 of the Civil Account Code, but may be given effect to, subject to the provision contained in Article 5 of the said Code.

2. Letter No. 4308-684, dated the 25th January 1912, from the Comptroller, Mysore Government, explaining, with reference to the above order, that Article 5 (*c*) of the Civil Account Code does not apply to the cases of the kind.

No. FL. 5539-47—S. R. 143-11-2, DATED BANGALORE, 24TH JUNE 1912.

ORDER THEREON.—On a further consideration of the case, Government are of opinion that a claim to the refund of stamp revenue becomes due when the Deputy Commissioner or other competent authority sanctions the refund. In cases where the refund is not claimed within one year the sanction should be renewed by the officer who sanctioned the refund in the first instance by a fresh order. In special circumstances, the old order may be acted upon under the orders of the Comptroller obtained under Article 5 (*b*) of the Civil Account Code. In either case it will be a sufficient authority for the Treasury Officer to make payment. But as the latter course entails correspondence and delay which cannot be avoided, Government consider it desirable that in cases of lapses of this kind, the officer competent to sanction the refund should himself renew the sanction.

2. This order supersedes that of the 21st November 1911 referred to in the preamble.

K. R. SRINIVASIENGAR,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller, Mysore Government.
The Deputy Commissioners of Districts.

Exd.—C. R.

1911-12

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL
SEPARATE REVENUE

PROCEEDINGS

Dated 24th June 1912

Fl. 5539-47
M. 143-11-2

Directs that in supersession of the Order of the 21st November 1911, the officer competent to sanction the refund of stamp revenue should himself renew the sanction by a fresh order.

1·8·4

GPB—5-7-12—200

G.R.S. 28]

File No. 43/11

Serial No. 2

Diary No. of letter replied to 2553

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

19

Date of issue

Signed by

READ—

G.O. No. 7(2254-63 — S.R. 24-11-48 & 21/11/11 laying down that sanctions given by the Courts for the refund of the value of stamps do not require ~~ORDER THEREON.—No~~ renewal by Govt under art 293 of the C.A.C. but may be given effect to subject to the provision contained in Rule 5 of the said Code.

2) Letter No. 43088/684 & 25/4/12 from

over.

SUBJECT.

the Comptroller Mysore Govt
explaining with reference to
the above order that art-5 of
the C.A. Code does not apply to
the cases of the kind.

Order thereon No

On a further consider-
ation of the case Govt. are
of opinion that a claim to the
refund of stamp revenue
becomes due when the Dy.
Comr or ~~an~~ other authority
competent to do so sanctions
the refund. ~~which~~ If the
refund order remains
in abeyance for 12 months the office competent sanction the refund
~~the~~ has ~~sol~~ full ~~power~~ authority
~~under art 293 C.A.C.~~ to
renew the sanction. Thus such
~~each~~ a fresh ~~sanction~~ renewal gives
~~is the~~ starting point for
computing the 12 months

under G.O. 1200-1 / RT 94-04 d. 2

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

reqd to in Art 5(6) of the CAC

~~and as sufficient for the Treasury Officer to make payment.~~ Govt therefore agree with the Comptroller that there is no necessity for him to authorise payment under art 5 CAC in such cases and that the renewal of sanction by the authority which originally accorded it is necessary for the Treasury Officer to make payment, ~~as laid down in Gov. No. H 1200 - G.7. 94 of the 29 April 1907.~~

2. The refund of the value of the stamp papers reqd to in para 2 of the Gov. of the 21st. Nov 1911 read alone will be regulated by

GPB—10,000—22-2-11

this order

Permit

Mr Effery

To the Comptroller
Nursing Homes of Victoria.

Place on file
20/6/12

Can called by the Commissioner
for the Public Health